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the proposed informal hearing process, public relations concerns, and the status of data entry. Official also visited the Cole Layer Trumble offices in Schererville, to get a first hand account of how data entry was coming along. The DLGF will make another trip to Merrillville March 6, 2003.

Training.

The Department offered continuing education classes on Personal Property during the month of February that will continue into the month of March. The Department also finished up the New Official training classes in the Month of February. The department continues to develop classes to be taught in the future.

Reassessment survey

The Department provided the un-edited version of its November Survey to the Indiana General Assembly and media in February .*See attached spreadsheet.* It is also available on the Department's website.

Mobile Homes

The Department issued a memorandum January 27, 2003, addressing issues surrounding annually assessed mobile homes. The memo answers many questions the DLGF had been receiving from both taxpayers and local assessing officials. *See attached memorandum.*

Homestead Memo

The Department issued a memorandum explaining the changes it was implementing in the calculation of the homestead property tax credit and advised local assessing officials on how to proceed forward with the calculation. The memorandum

also provided instructions on how to apply the standard deduction this year .*See attached memo.*

County Ratio Studies

In an effort to assist counties with preparing ratio studies for the Department, the DLGF provided the County Assessors with a memorandum in February detailing the process, and how a county could continue with its budget process once the DLGF verified the ratio studies submitted. *See attached memorandum.*

Lake County Appeal Process

Officials of the DLGF, IBTR, Cole Layer Trumble and Crowe Chizek met in Indianapolis on February 18, 2003, to discuss the appeal process that may be adopted for the Lake County Reassessment. Proposed House Bill 1535 anticipates a unique process for Lake County appeals, commensurate with the unique nature of the reassessment in general.

Assessment Procedures

Officials of the Department met with a group of county assessors and contractors in Indianapolis, February 26,2003, to discuss current issues surrounding the reassessment. This meeting allowed the assessors to discuss the problems they are currently facing. They also sought guidance so they could better move forward with the reassessment, equalization, and appeals. The topics discussed ranged from the valuing of mobile homes to neighborhood factoring.

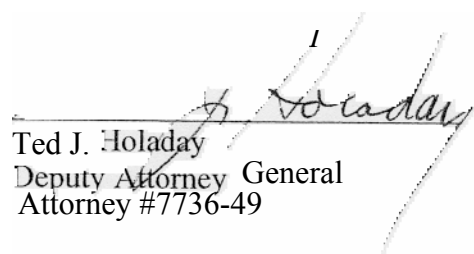
2003 Legislation

The Department during the 2003 legislative spring session proposed specific provisions in House Bill 1814. This bill clarifies the appeal process for final orders

issued by the DLGF, including the appeal of budget orders and school bonding issues to the Indiana Tax Court. The Bill clarifies that the DLGF is not subject to AOP A provisions, since the decisions the Department renders are not adjudicative in nature, but are legislative in nature. The Bill removes the Department as well as the IBTR from current abatement procedures making abatements local determinations. The Bill also clarifies the equalization process. These final equalization orders would also be appealed directly to the Indiana Tax Court, and would no require the IBTR to hold state level administrative hearings subsequent to the Department following the stated procedure in the Indiana Code.

Respectfully submitted,

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